

OGDEN UT 84201-0046

In reply refer to: 0423642149  
Feb. 12, 2025 LTR 385C 1  
46-1429544 202312 02  
00010988  
BODC: WI

ABC SERVICES NETWORK LLC  
ABCS BUSINESS CONSULTING  
% ZITA MCKERRIHAN MBR  
PO BOX 448  
EPRHATA WA 98823

Employer identification number: 46-1429544  
29316-279-32523-4

Dear Taxpayer:

Thank you for your Forms 2553, Election by a Small Business Corporation, and 1120-S, U.S. Income Tax Return for an S Corporation.

Our records indicate we previously accepted your election to be treated as an S corporation with an effective date of Jan. 01, 2022.

Because you didn't file your election timely, the original effective date remains in effect. If you believe you filed on time, send us a copy of the election with the IRS received date stamp, a copy of your Notice of Acceptance, or a certified mail receipt.

You don't qualify for relief under any revenue procedure; therefore you can apply for a Private Letter Ruling (PLR). The procedural requirements for requesting a PLR are described in Internal Revenue Bulletin 2014-1 (or its successor). You can find more information about requesting a PLR on our website at [www.irs.gov](http://www.irs.gov), search term, "late election relief."

We'd also like to take this opportunity to remind you of your tax obligations for the payment of compensation to shareholder-employees of S corporations.

When a shareholder-employee of an S corporation provides services to the S corporation, the S corporation must reasonably compensate the shareholder-employee. This compensation is subject to employment taxes.

The IRS may re-characterize distributions as salary. This position has been supported by Revenue Ruling 74-44 and in numerous court decisions.

S corporation shareholders must also know their stock and debt basis. The S corporation should notify each individual of the basis in his/her S corporation stock and debt when:

- The entity allocates a loss and/or deduction item to the individual
- The entity makes a (non-dividend) distribution to the

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- individual
- The entity makes a loan repayment to the shareholder
  - The individual disposes of his/her interest in the entity

For more information, see the instructions for Form 1120-S, Schedule K-1.

You can get any of the forms or publications mentioned in this letter by calling 1-800-TAX-FORM (1-800-829-3676) or visiting our website at [www.irs.gov/formspubs](http://www.irs.gov/formspubs).

If you have questions, call the Entity Dept. at 801-620-6449 between 12:01 a.m. and 11:59 p.m. MT.

If you prefer, you can write to us at the address at the top of the first page of this letter.

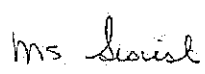
When you write, include a copy of this letter and provide in the spaces below the contact name and telephone number with the hours we can reach him or her in case we need more information.

Telephone Number ( ) \_\_\_\_\_ Hours \_\_\_\_\_

Keep a copy of this letter for your records.

Thank you for your cooperation.

Sincerely yours,



Ms. Secrist  
Department Manager, Entity

Enclosures:  
Copy of this letter  
Envelope  
Your Form 2553

# Election by a Small Business Corporation

(Under section 1362 of the Internal Revenue Code)

(Including a late election filed pursuant to Rev. Proc. 2013-30)

► You can fax this form to the IRS. See separate instructions.

► Go to [www.irs.gov/Form2553](http://www.irs.gov/Form2553) for instructions and the latest information.

OMB No. 1545-0123

**Note:** This election to be an S corporation can be accepted only if all the tests are met under *Who May Elect* in the instructions, all shareholders have signed the consent statement, an officer has signed below, and the exact name and address of the corporation (entity) and other required form information have been provided.

## Part I Election Information

Type or Print	Name (see instructions)	<b>A</b> Employer identification number
	ABC Services Network LLC	46-1429544
	ABCS Business Consulting	<b>B</b> Date incorporated
	PO Box 448	1/01/2013
	City or town, state or province, country, and ZIP or foreign postal code	<b>C</b> State of incorporation
	Ephrata, WA 98823	WA

**D** Check the applicable box(es) if the corporation (entity), after applying for the EIN shown in **A** above, changed its ☐ name or ☐ address

**E** Election is to be effective for tax year beginning (month, day, year) (see instructions) ► 1/1/2021

**Caution:** A corporation (entity) making the election for its first tax year in existence will usually enter the beginning date of a short tax year that begins on a date other than January 1.

**F** Selected tax year:

- (1) ☒ Calendar year
- (2) ☐ Fiscal year ending (month and day) ►
- (3) ☐ 52-53-week year ending with reference to the month of December
- (4) ☐ 52-53-week year ending with reference to the month of ►
- If box (2) or (4) is checked, complete Part II.

**G** If more than 100 shareholders are listed for item J (see page 2), check this box if treating members of a family as one shareholder results in no more than 100 shareholders (see test 2 under *Who May Elect* in the instructions) ► ☐

**H** Name and title of officer or legal representative whom the IRS may call for more information

Charles Wiesand Managing Member

**I** Telephone number of officer or legal representative

541-778-9332

If this S corporation election is being filed late, I declare I had reasonable cause for not filing Form 2553 timely. If this late election is being made by an entity eligible to elect to be treated as a corporation, I declare I also had reasonable cause for not filing an entity classification election timely and the representations listed in Part IV are true. See below for my explanation of the reasons the election or elections were not made on time and a description of my diligent actions to correct the mistake upon its discovery. See instructions.

We have been filing 2553s since 2021, but our small business election has not gone through yet. We are acting and filing like an S-corp and hope the election goes through

Sign Here

Under penalties of perjury, I declare that I have examined this election, including accompanying documents, and, to the best of my knowledge and belief, the election contains all the relevant facts relating to the election, and such facts are true, correct, and complete.

Signature of officer

President

Date 9/16/23



ABC Services Network LLC	46-1429544
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